



General Assembly

January Session, 2011

Raised Bill No. 6561

LCO No. 4395

* HB06561FIN 040711 *

Referred to Committee on Finance, Revenue and Bonding

Introduced by:
(FIN)

AN ACT CONCERNING SALES TAXES PAID BY BUSINESSES.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subsection (b) of section 12-686 of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective*
3 *July 1, 2011, and applicable to tax periods commencing on or after said date*):

4 (b) Notwithstanding any provision of subsection (a) of this section:
5 (1) No person shall be required to pay any tax by electronic funds
6 transfer until the department has given notice to such person of such
7 requirement; (2) no person shall be required to pay any tax imposed by
8 chapter 219 by electronic funds transfer if such person can
9 demonstrate, to the commissioner's satisfaction, hardship in paying by
10 electronic funds transfer. Such hardship may include, but need not be
11 limited to, limited access to the necessary technology, limited
12 knowledge of the necessary technology, or valid concerns about online
13 banking and potential security issues; and [(2)] (3) no person required
14 to pay any tax for any period by electronic funds transfer shall cease
15 such method of payment until notified by the department that such
16 method of payment is no longer required. The department shall give
17 notice to such person that such method of payment is no longer

18 required as soon as practicable after such determination is made.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2011, and applicable to tax periods commencing on or after said date</i>	12-686(b)

FIN *Joint Favorable*